



U.S. Department of Justice

United States Attorney
Southern District of New York

Jacob K. Javits Federal Building
26 Federal Plaza, 37th Floor
New York, NY 10278

June 2, 2025

BY ECF AND EMAIL

Hon. Katherine Polk Failla
United States District Judge
Southern District of New York
40 Foley Square
New York, NY 10007

MEMO ENDORSED

Re: *United States v. Kofi Amankwaa*, 24 Cr. 549 (KPF)

Dear Judge Failla:

The Government respectfully requests, with the consent of the defendant, that the Court order restitution in the amount of \$16,503,425, enter the enclosed proposed consent restitution order, and amend the judgment accordingly.¹

Respectfully submitted,

JAY CLAYTON
United States Attorney for the
Southern District of New York

By: 
Adam Z. Margulies
Assistant United States Attorney
(212) 637-2345

Cc: Todd Spodek, Esq. (by ECF and email)

Enclosure

¹ The deadline to enter restitution is currently June 3, 2025 (Dkt. 56), but the Court may further extend the restitution period if needed. *See, e.g., United States v. Gupta*, 925 F. Supp. 2d 581, 584 (S.D.N.Y. 2013) (“Such an extension beyond the ninety-day statutory period is permitted where, as here, the extension causes no actual prejudice to the defendant” (citing *United States v. Douglas*, 525 F.3d 225, 252–53 (2d Cir. 2008)), *aff’d*, 747 F.3d 111 (2d Cir. 2014)).

Application GRANTED. The Court will endorse the parties' proposed consent restitution order under separate cover.

The Clerk of Court is directed to terminate the pending motion at docket entry 57.

Dated: June 3, 2025
New York, New York

SO ORDERED.

A handwritten signature in blue ink, reading "Katherine Polk Failla".

HON. KATHERINE POLK FAILLA
UNITED STATES DISTRICT JUDGE